

IN THE UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

THE UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	Civil No.
)	
WOLFGANG H. SCHUBERT,)	FILED: JUNE 30, 2008
MATRIX FINANCIAL SERVICES CORP.,)	08CV3734
VILLAGE OF MUNDELEIN, ILLINOIS, and)	JUDGE ZAGEL
NEW CENTURY MORTGAGE CORP.,)	MAGISTRATE JUDGE SCHENKIER
)	YM
Defendants.)	

COMPLAINT

The United States of America, by its attorney, Patrick J. Fitzgerald, United States Attorney for the Northern District of Illinois, pursuant to the provisions of 26 U.S.C. §§ 7401 and 7403 with the authorization of the Secretary of the Treasury and at the direction of the Attorney General of the United States, brings this civil action to (a) collect from defendant, Wolfgang H. Schubert, an outstanding unpaid liability for federal internal revenue taxes, plus statutory accruals; (b) establish the validity of the liens of the United States under 26 U.S.C. § 6321 upon all of the property and rights to property of the defendant Wolfgang H. Schubert; (c) foreclose the liens of the United States upon the property and rights to property of the defendant Wolfgang H. Schubert in the real estate known as 25533 West Wilson Avenue, Wauconda, Illinois 60084 (hereinafter “25533 West Wilson”), and in the real estate known as 328 Oakdale Avenue, Mundelein, Illinois 60060 (“hereinafter “328 Oakdale”); (d) determine the respective interests of the defendants in 25533 West Wilson and the relative priority and amount or percentage of distribution that each defendant and the United States shall receive from the

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proceeds of a Court-ordered sale of said property; (e) permit a judicial sale of 25533 West Wilson; (f) determine the respective interests of the defendants in 328 Oakdale, and the relative priority and amount or percentage of distribution that each defendant and the United States shall receive from the proceeds of a Court-ordered sale of said property; (g) permit a judicial sale of 328 Oakdale, and complains and alleges that:

1. Jurisdiction over this action is conferred upon the district court in 28 U.S.C. §§ 1331, 1340 and 1345, and 26 U.S.C. § 7402(a).
2. Wolfgang H. Schubert resides within the jurisdiction of this court.
3. The Village of Mundelein, Illinois, is named as a defendant in the action for the reason that it has, or may claim, an interest in a property upon which the United States seeks to foreclose its lien.
4. Matrix Financial Services Corporation is named as a defendant in the action as required by 26 U.S.C. § 7403(b), for the reason that it has, or may claim, an interest in a property upon which the United States seeks to foreclose its lien.
5. New Century Mortgage Corporation is named as a defendant in the action as required by 26 U.S.C. § 7403(b), for the reason that it has, or may claim, an interest in a property upon which the United States seeks to foreclose its lien.
6. On the dates below, a delegate of the Secretary of the Treasury of the United States of America made assessments against Wolfgang H. Schubert for unpaid federal income taxes for the following tax years, together with interest and statutory penalties in the following amounts, for the following total assessments:

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Tax Year Ended	Assessment Date	Unpaid Balance of Assessment	Accrued Penalties and Interest to 06/30/2008	Total as of 06/30/2008
12/31/1997	06/01/1998	\$11,066.81	\$9,587.90	\$20,654.71
12/31/1998	05/24/1999	\$10,876.84	\$7,962.10	\$18,838.94
12/31/1999	05/29/2000	\$12,472.50	\$7,639.47	\$20,111.97
12/31/2000	05/28/2001	\$9,897.91	\$4,746.76	\$14,644.67
12/31/2001	05/27/2002	\$11,948.25	\$4,938.69	\$16,886.94
12/31/2002	05/26/2003	\$7,499.42	\$4,531.71	\$12,031.13
12/31/2003	05/31/2004	\$6,853.88	\$3,774.86	\$10,628.74
12/31/2004	05/30/2005	\$11,925.12	\$5,768.41	\$17,693.53
12/31/2005	05/29/2006	\$11,405.03	\$4,494.35	\$15,899.38
12/31/2006	05/28/2007	\$12,381.88	\$2,130.25	\$14,512.13
12/31/2007	05/26/2008	\$12,355.96	\$101.22	\$12,457.18
TOTAL				\$174,359.32

7. On, or about, the dates of the assessments, a delegate of the Secretary of the Treasury of the United States of America gave notice of each assessment to and made a demand for payment of the assessed liabilities upon Wolfgang H. Schubert .

8. Wolfgang H. Schubert, has failed, neglected, or refused to pay the amount of the assessments in full, and, after the application of all abatements, payments and credits, he remains indebted to the United States of America for unpaid assessed internal revenue taxes, interest and penalties in the amount of \$174,359.32, through June 30, 2008, plus such additional amounts as may have accrued and may continue to accrue as provided by law.

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9. The failure, neglect, or refusal of the defendant Wolfgang H. Schubert to pay the tax assessed against him following notice of the assessment and demand for payment of the same, gave rise, as of the date of the assessment, to a lien in favor of the United States, pursuant to 26 U.S.C. §§ 6321 and 6322, upon all of the property and rights to property of the defendant Wolfgang H. Schubert in an amount equal to the unpaid assessment, plus interest and other accruals permitted by law.

10. On the dates listed below, the Internal Revenue Service recorded in the public records of Lake County, Illinois, notices of federal tax lien identifying the assessments described in paragraph 6 above:

Date of Notice of Federal Tax Lien	Document Number
04/18/2003	5193709
01/09/2007	6118208
09/06/2007	6237451

11. Upon information and belief, Wolfgang H. Schubert holds a property interest in property commonly known as 25533 West Wilson Avenue, Wauconda, Illinois 60084, and which is more specifically described as:

LOTS 3 IN BLOCK 6 IN FIRST ADDITION TO AT HOME SUBDIVISION, A SUBDIVISION OF PART OF SECTION 25, TOWNSHIP 44 NORTHER, RANGE 9 EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF RECORDED JUNE 15, 1927 AS DOCUMENT NO. 300567, IN BOOK "R" OF PLATS, IN LAKE COUNTY, ILLINOIS.

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12. Upon information and belief, Wolfgang H. Schubert holds a property interest in the property commonly known as 328 Oakdale Avenue, Mundelein, Illinois 60060, and which is more specifically described as:

LOTS 13 AND 14 IN BLOCK 2 IN M.A. CRANE'S ADDITION TO AREA,
BEING A SUBDIVISION PART OF THE NORTH WEST 1/4 OF SECTION 31,
TOWNSHIP 44 NORTH, RANGE 11, EAST OF THIRD PRINCIPAL
MERIDIAN, ACCORDING TO THE PLAT THEREOF RECORDED
OCTOBER 25, 1923 IN BOOK "M" OF PLATS, PAGE 29 AS DOCUMENT
231422, IN LAKE COUNTY, ILLINOIS.

WHEREFORE, the United States of America demands judgment against Wolfgang H. Schubert in the amount \$174,359.32, plus such additional amounts as may continue to accrue as provided by law, and prays for the following relief:

A. That the Court determine and adjudge that the United States has a valid and subsisting federal tax lien on all property and rights to property of the defendant Wolfgang H. Schubert, including his interest in the real property described in paragraphs 11 and 12, above;

B. That the Court order that the federal tax liens for the liabilities of the defendant Wolfgang H. Schubert in the real property described in paragraphs 11 and 12, above, be foreclosed, and that said property may be sold in a judicial sale, according to law, free and clear, with the net proceeds of the sale, after the satisfaction of the direct costs of sale, to be allocated among the interests of the defendants in accordance with their lawful priorities; and

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C. That the United States shall recover its costs in the action, and be awarded such other and further relief as the court determines is just and proper.

Respectfully submitted,

PATRICK J. FITZGERALD
United States Attorney

/s/ Raagnee Beri
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